

THE STATE OF NEW HAMPSHIRE


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ANNUAL REPORT  
OF THE MUNICIPAL OFFICERS  
OF THE TOWN OF  
DALTON  
FOR THE YEAR ENDING  
DECEMBER 31st.

1946



Coos County Democrat Press  
Lancaster, N. H.



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*COOS COUNTY DEMOCRAT*  
*LANCASTER, N. H.*

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1946

ANNUAL REPORT

## Town Officers

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*Clerk*

W. O. EMERSON

*Treasurer*

EDITH BURBANK

*Selectmen*

E. H. CUSHMAN, Term expires 1947

GEORGE RAMSDELL, Term expires 1948

LESTER JOHNSON, Term expires 1949

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*Auditor*

ELIZABETH SMITH

*Tax Collector*

E. NEIL ALDRICH

*Road Agents*

FREDERICK PILOTTE, District No. 1

WALTER MATTHEW, District No. 2

*Trustees of Trust Funds*

CLARIBEL BLAKSLEE, Term expires 1947

STANLEY FEARON, Term expires 1948

ORIEL FALKENHAM, Term expires 1949

*Library Trustees*

ESTHER WHITCOMB, Term expires 1947

KATIE BARTLETT, Term expires 1948

EDITH BURBANK, Term expires 1949

TOWN OF DALTON

## Town Warrant

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STATE OF NEW HAMPSHIRE

*To the Inhabitants of Dalton, qualified to vote in  
Town Affairs:*

You are hereby notified to meet at the Town Hall in said Dalton on Tuesday, the 11th of March next at ten o'clock in the forenoon to act upon the following subjects:

1. To choose all necessary Town Officers for the ensuing year.

2. To see if the Town will accept the Budget for 1947 as prepared by the Selectmen and make appropriations of the amounts therein or to make any changes.

3. To see if the Town will vote to raise and appropriate the sum of \$46.00 to the White Mountains Region Association, being 1/100th of one percent of the Town Valuation.

4. To see if the Town will vote to petition the State Tax Commission to have an audit made by the Division of Municipal Accounting, and make an appropriation to cover the expense of such Audit.

5. To see if the Town will vote to raise \$100.00 for the control of White Pine Blister Rust, and make appropriation for same.

6. To see if the Town will vote to give the Selectmen the right to issue temporary loans on the anticipation of taxes.

7. To see if the town will vote to raise the sum of \$1500.00 for repair and year round main-

## ANNUAL REPORT

tenance of roads on the East side of Dalton Mountain from the Asa Smith and Keysar property to the Whitefield line near the Mellen Quincy Factory and the bridge over the Johns River, and from the Shepard Vogelgesang property to the Whitefield Town Line at Forest Lake.

8. To see if the Town will vote sums adequate to pay a Road Agent, elected or appointed, a salary for full time year round care, responsibility and operation of the Town Road Machine and other Road Equipment, to meet the costs of maintenance of Town Road Equipment and of effective year round Maintenance at current prices for Labor and Material.

9. To see if the Town will vote and appropriate the sum of \$800.00 for repair of road from Sumner Wells turn to Littleton Town Line, also Sumner Wells Road.

10. To see if the Town will raise and appropriate a sum of money adequate to rebuild Johns River bridge at Scotts.

11. To transact such other business as may lawfully come before said meeting.

Given under our hands at said Dalton this 1st day of February, 1947.

E. H. CUSHMAN,  
GEORGE RAMSDELL,  
LESTER JOHNSON,  
*Selectmen of Dalton.*

TOWN OF DALTON

## Budget for 1947

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### *Sources of Revenue*

	Revenue	Est. Revenue
<i>From State:</i>	1946	1947
Interest and Dividends Tax	\$ 158.15	\$ 158.15
Railroad Tax	192.09	192.09
Savings Bank Tax	77.86	77.86
State Forest Land Tax	38.64	38.64
For Fighting Forest Fires	41.53	
Class V Highways	118.00	118.00
Rental of Equipment, Town	800.00	300.00
Income from Trust Funds	26.09	
Motor Vehicle Permit Fees	442.67	442.67
Sale of Town Property		
Acquired by Tax Deeds	157.38	157.38
Sale of School House	366.00	
Note in Anticipation of		
Taxes	1000.00	
Cash Surplus	2547.50	
Poll Taxes—Regular	436.00	436.00
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Total Revenue from all Sources		
except Property Taxes	\$6445.78	\$2165.75
Amount to be raised by Property Taxes	\$16,414.21	



# ANNUAL REPORT

## *Purpose of Expenditure*

		Estimated
	1946	1947
Town Officers' Salaries	\$ 680.00	\$ 680.00
Town Officers' Expenses	427.84	500.00
Election and Registration	157.30	65.00
Expenses of Town Hall and other Buildings		300.00
Police Department	15.00	15.00
Fire Department	94.22	100.00
Moth Extermination—Blister Rust	200.00	100.00
Health Department		50.00
Town Maintenance: Summer	1996.68	2400.00
Town Maintenance: Winter	1405.48	1200.00
General Expense of Highway Department	303.74	400.00
Town Road Aid	413.90	413.90
Libraries	100.00	100.00
Town Poor	366.77	400.00
Old Age Assistance	974.30	1200.00
Parks and Playgrounds	35.00	15.00
Cemeteries	59.33	100.00
Damages and Legal Expenses	2.00	
Interest on Temporary Loans	7.50	
On Long Term Notes	353.17	300.00
On Principal of Trust Funds Used By Town	26.09	26.09
New Buildings	531.45	600.00
New Equipment	1049.55	100.00
Long Term Notes	2000.00	1000.00
County Taxes	2131.88	2131.88
Payment to School Districts	7183.09	7000.00
Total Expenditures	\$20514.29	\$18479.96



TOWN OF DALTON

## Selectmen's Report

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*Inventory, April 1, 1946*

240 Polls	
Real Estate	\$379,475.00
Growing Wood and Timber	33,075.00
Electric Power and Transmission Lines	24,491.00
110 Horses	11,540.00
269 Cows	24,090.00
43 Neat Stock	2,970.00
26 Sheep	245.00
6 Hogs	80.00
360 Fowls	360.00
1 Portable Mill	5,000.00
Wood and Lumber	14,326.00
Gasoline Pumps and Tanks	450.00
Stock in Trade	1,300.00
	<hr/>
	\$497,402.00
Exempt to Soldiers	13,175.00
	<hr/>
	\$484,227.00

### *Assessments*

Town Officers' Salaries	\$ 676.00
Town Officers' Expenses	290.00
Election and Registration	160.00
Town Hall and Buildings	1,300.00
Police Department	15.00
Fire Department	100.00
Blister Rust -- Moth Extermination	200.00
Health Department	50.00
Town Road Aid	413.90
Town Road Maintenance (Summer)	2,000.00

# ANNUAL REPORT

Town Road Maintenance (Winter)	1,000.00
General Expenses of Highway Dept.	200.00
New Equipment	800.00
Libraries	100.00
Old Age Assistance	600.00
Town Poor	500.00
Parks and Playgrounds	50.00
Cemeteries	100.00
Interest	360.00
Payment on Principal of Debt	1,000.00
School Tax	7,000.00
County Tax	2,093.97
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Total Town and School	
Appropriations	\$19,008.87
Less Estimated Revenue	858.32
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	\$18,150.55
Plus Overlay	246.30
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Net Amount to be Raised by Taxation	\$18,396.85
Less Regular Poll Taxes at \$2.00	480.00
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Net Amount to be Raised by Property	
Taxes on which Town Tax Rate is	
Figured	\$17,916.85
<hr/>	
<i>Taxes Committed to Collector:</i>	
Property Taxes	\$17,916.85
Regular Poll Taxes	480.00
Added to Front Page	19.40
<hr/>	
	\$18,416.25
Less Abatements	23.32
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Committed to Collector	\$18,392.93
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Tax Rate -- \$3.70 on \$100.00	

# TOWN OF DALTON

## Financial Statement

<i>Assets</i>	
Cash in Hands of Treasurer, 1947	\$2520.59
Previous years taxes not collected	726.65
Uncollected Taxes:	
Tax Book of 1946	1602.21
Tax Book of 1945	155.20
Tax Book of 1944	191.20
Previous Years	780.92
	<hr/>
	\$5786.77
Bounties Due from State	35.00
	<hr/>
	\$5821.77
Part of Previous Years Taxes Abated	586.65
	<hr/>
	\$5235.12
<i>Liabilities</i>	
8 notes of \$1000.00	\$ 8000.00
1 note of \$2000.00	2000.00
	<hr/>
Total Liabilities	\$10000.00
Total Assets	5235.12
	<hr/>
Net Debt Jan. 1st, 1947	\$ 4764.88
Net Debt Jan. 1st, 1946	6966.79
	<hr/>
Decrease in Net Debt	\$ 2201.91
<i>Receipts</i>	
Tax Book of 1946	\$16,792.91
Previous years	223.72
Taxes Collected on Land Sales	428.02
Interest collected on Land Sales	38.87

# ANNUAL REPORT

Sale of Town Property	157.38
Cemetery Lots	10.00
Dog Taxes	226.00
Auto Taxes	442.67
School Building	366.00
Refund on Oil Drums	12.00
Refund on White Pine Blister Rust	.50
Interest on Trust Funds	26.09
Carnival Permit	5.00
State of New Hampshire Bounties	38.00
Whitefield Savings Bank & Trust Co., Temporary Loan	1000.00
T. R. A. Work with Grader	402.75
Carol Lewis, work with Grader	643.50
Town of Whitefield, Plowing	204.75
Town of Littleton, Plowing	110.50
Allison Nevers, Plowing	39.00
Hazel Tillotson, Grader	9.38
Stanley Hatch, Grader	20.00
E. E. Whitcomb, Truck	15.50
Carl McCulloch, Truck	3.50
State of New Hampshire, Grader	58.50
State of New Hampshire, Share of Forest Fires	41.53
State of New Hampshire, Savings Bank Tax	77.86
State of New Hampshire, Railroad Tax	192.09
State of New Hampshire, Interest and Dividend Tax	158.15
State of New Hampshire, Tax on Public Land	38.64
State of New Hampshire, Gasoline Tax	118.00
Taxes bought by Town	358.00
Duplicate Check (H. B. Isham)	12.65
Cash on hand, January 1, 1946	2,553.77
Total Receipts	<hr/> \$24,825.23

# TOWN OF DALTON

## *Payments*

Town Officers' Salaries	\$ 680.00
Town Officers' Expenses	427.84
Election and Registration	157.30
Police Department	15.00
Fire Department	94.22
Moth Extermination, Blister Rust	200.00
Town Maintenance, Summer	1,996.68
Town Maintenance, Winter	1,406.48
General Expense of Highway Dept.	303.74
Town Road Aid	413.90
Libraries	100.00
Town Poor	366.70
Old Age Assistance	974.30
Parks and Playgrounds	35.00
Cemeteries	59.33
Interest on Temporary Loan	7.50
Interest on Long Term Notes	353.17
New Garage for Road Equipment	531.45
New Equipment	1,049.05
Long Term Notes	2,000.00
Expense of outside work	195.79
Bounties	35.00
Special Poll Tax	264.00
Taxes bought by Town	358.00
Payment on Temporary Loan	1,000.00
Payment to Schools	7,183.09
County Tax	2,093.97
Bank Charges	3.13

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Total Payments	\$22,304.64
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Cash on Hand, January 1, 1947	\$2,520.59
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I have examined the foregoing accounts and find them correct.

ELIZABETH SMITH,  
Auditor.

# ANNUAL REPORT

## Detailed Statement of Payments

### *Town Officers' Salaries*

W. O. Emerson, Clerk	\$ 30.00
Edith Burbank, Treasurer	50.00
E. H. Cushman, Selectman	129.00
George Ramsdell, Selectman	129.00
Lester Johnson, Selectman	129.00
E. Neil Aldrich, Tax Collector	204.00
William E. Boyle, Auditor	9.00

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\$680.00

### *Town Officers' Expenses*

Coos County Democrat, Printing Town Reports	\$101.00
Coos County Democrat, Auction Advertisement	2.80
S. A. Burns Ins. Agency, Town Officers' Bonds	30.00
Register of Deeds, Transfers of Real Estate	12.92
Brown and Saltmarsh, Town Officers' Supplies	27.99
Edson C. Eastman, Town Officers' Supplies	3.65
Colby Press, Town Officers' Supplies	3.50
Northern Office Supply, Town Officers' Supplies	1.00
State Tax Commission, Expense to Audit	95.31
Association of New Hampshire Assessors, Assessors' Dues	8.00
Ruth H. Avery, Tax Collector's Dues	2.00



# TOWN OF DALTON

Charles L. Hardy, Town Clerk Dues	2.00
E. Neil Aldrich, Cost of Land Sales	28.39
E. Neil Aldrich, Redemptions Paid	3.50
Edgar M. Bowker, Services	2.00
W. O. Emerson, Issuing Auto Permits	47.00
W. O. Emerson, Issuing Dog Licenses	20.80
W. O. Emerson, Cash paid License Blanks	2.00
E. E. Whitcomb, Telephone and Postage	2.43
H. B. Wallace, Telephone	.20
Lester Johnson, Use of Bus	5.00
George Ramsdell, Telephone and Postage	5.85
E. H. Cushman, Use of Car, Telephone and Postage	20.50
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	\$427.84

## *Election and Registration*

Coos County Democrat, Printing Ballots	\$ 7.30
J. B. Simonds, Supervisor	27.00
Annie Boyle, Supervisor	27.00
Josephine Falkenham, Supervisor	27.00
E. E. Whitcomb, Moderator	15.00
Edwin Wallace, Ballot Clerk	6.00
Mary J. Whitcomb, Ballot Clerk	6.00
Harold Bartlett, Ballot Clerk	3.00
Hilda Boyle, Ballot Clerk	3.00
Richard Stevens, Ballot Clerk	3.00
Bertha Bishop, Ballot Clerk	6.00
Esther Whitcomb, Ballot Clerk	3.00
Amos J. Whitcomb, Ballot Clerk	3.00
H. B. Isham, Police	3.00
James Wells, Police	6.00
H. B. Wallace, Police	3.00
Charles Emerson, Police	3.00
Glen Wright, Police	3.00
George Ramsdell, Police	3.00
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	\$157.30



## ANNUAL REPORT

### *Police Department*

W. O. Emerson, Dog Police	\$15.00
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### *Fire Department*

Forestry Department, Fire Equipment	\$ 2.98
Lester Johnson, Attending Fire Meeting	4.00
E. H. Cushman, Attending Fire Meeting	4.00
E. H. Cushman, Express paid and sharpening tools	11.95
E. H. Cushman, Fighting Fire	8.55
Town of Whitefield, Fighting Fire	42.32
James E. Hennessey, Fighting Fire	6.02
George Ramsdell, Fighting Fire	2.40
Dale Desrochers, Fighting Fire	2.40
Donald Cheney, Fighting Fire	2.40
Dale Cheney, Fighting Fire	2.40
Amos J. Whitcomb, Fighting Fire	2.40
Frederick Pilotte, Fighting Fire	1.20
Maurice Pilotte, Fighting Fire	1.20
	\$94.22

### *Town Poor*

Coos County Farm, Clarence Armstrong	\$334.00
Coos County Farm, Milton Towns	27.00
E. H. Cushman, to Stewartstown with Milton Towns	5.70
	\$366.70

### *Cemeteries*

Bradford Simonds, care of Johns River Cemetery	\$ 7.50
Bradford Simonds, Care of Lots	13.18
E. H. Cushman, Care of Cushman Cemetery	7.50
E. H. Cushman, Care of Lots	13.75
W. O. Emerson, Care of Lot in Johns River Cemetery	3.00

# TOWN OF DALTON

Lester Johnson, Labor in Ladd Cemetery	4.20
Alfred Colbath, Labor in Ladd Cemetery	4.80
E. H. Cushman, Labor in Ladd Cemetery	5.40

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\$59.33

## *Bounties*

George Ramsdell, Cash Paid, 18 Hedgehogs	\$ 9.00
Lester Johnson, Cash Paid, 4 Hedgehogs	2.00
E. H. Cushman, Cash Paid, 39 Hedgehogs	19.50
W. O. Emerson, Cash Paid, 9 Hedgehogs	4.50

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\$35.00

## *Parks and Playgrounds*

Alfred G. Colbath, Labor mowing and cutting brush	\$35.00
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## *Libraries*

Edith Switser	\$100.00
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## *Schools*

W. O. Emerson, School Treasurer, Appropriation	\$7000.00
W. O. Emerson, Dog Taxes	183.09

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\$7183.09

## *Old Age Assistance*

Treasurer, State of New Hampshire	\$974.30
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## *Town Road Aid*

Treasurer, State of New Hampshire	\$413.90
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## *Special Poll Tax 1945*

Treasurer, State of New Hampshire	\$264.00
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## *County Tax*

County Treasurer	\$2093.97
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## *White Pine Blister Rust*

John H. Foster, Forestry Department	\$200.00
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## *Indebtedness*

J. M. Tillotson Est., Payment on Town Debt	\$1000.00
J. M. Tillotson Est., Payment on Interest	113.17

# ANNUAL REPORT

Whitefield Savings Bank & Trust Co., Payment on Note	1000.00
Whitefield Savings Bank & Trust Co., Payment on Interest	240.00
Whitefield Savings Bank & Trust Co., Payment on Temporary Loan	1000.00
Whitefield Savings Bank & Trust Co., Payment on Interest	7.50
	<hr/>
	\$3360.67
<i>Taxes Bought by Town</i>	
E. Neil Aldrich, Tax Collector	358.00

# Report of the Trust Funds of the Town of Dalton, N. H., on Dec. 31, 1946.

Date of Creation	Trust Funds—Purpose of Creation	How Invested	Amt. of Principal	Rate of Interest	Bal. of Inc. at Begin. of year	Income During Year	Exp. During Year	Bal. Inc. on hand at end of year
2-15-1911	Isabelle Steele	Cemetery Fund Whitehead Savings Bk. & Trust Co.	\$ 50.00	1 1-2	\$ 63.18	.94	\$13.60	\$ 50.52
7-24-1926	Will Heath		50.00	1 1-2	50.74	.74		50.74
5-14-1928	W. S. Crouch		50.00	1 1-2	74.08	1.10		75.18
5-10-1934	Carrie R. Tillotson		200.00	1 1-2	216.36	3.23	6.00	213.59
6- 1-1936	Ida White Hayes		100.00	1 1-2	112.64	1.67		114.31
11-28-1936	Jennie & Frank Whitcomb		100.00	1 1-2	113.97	1.69	2.00	113.66
27- 1-1942	Charles H. Emerson		200.00	1 1-2	200.70	3.01	3.00	200.71
2-19-1943	W. A. Tillotson & Aldrich lots		86.04	1 1-2	87.22		.75	87.77
9- 1-1943	Simion Kenney & Ewen lots		100.00	1 1-2	101.50	1.30		103.01
11-26-1946	Kate Cushman & Tillotson, 5 lots		2500.00	1 1-2	2500.00	3.12		2503.12
			\$3436.04		\$3520.39	\$13.31	\$26.09	\$3512.61

## CERTIFICATE

This is to certify that the information contained in this report is complete and correct, to the best of our knowledge and belief.

Claribel C. Blakslee  
Stanley Fearon  
Oriel Falkenham  
Trustees.

## General Expenses of Highway Department

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Carl N. Bell, Ins. on Truck and Grader	\$152.39
Walter Matthew, Labor, Grease and Parts	77.20
Brooks Service Station, Batteries	54.70
Hedge and Matheis, Blades and Springs	13.19
E. H. Cushman, Freight Paid	6.26

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\$303.74

### *New Equipment*

Hedge & Mattheis, Snow Plow Wing	\$ 474.32
Hedge & Mattheis, Bulldozer for Grader	344.37
Maine Central Railroad, Freight	46.36
Sanel Auto Co., Rear End for Truck	175.00

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\$1049.05

### *Garage for Highway Equipment*

E. H. Colby, Sawing Lumber	\$ 67.35
Glen Wright, Labor	163.18
John Tillotson, Labor	38.30
Clement Johnson, Labor	24.80
Charles Blakslee, Labor	22.80
Ralph Blakslee, Labor	12.00
George Ramsdell, Labor and Nails	15.50
Heman Wells, Labor	12.55
Harold Mooney, Labor	13.50
H. B. Wallace, Labor	49.00
E. H. Cushman, Labor	12.00
Lester Johnson, Labor	1.20
Thos. F. Smith, Labor	8.00
A. P. Fournier, Cement	54.00

# TOWN OF DALTON

Ernest Plant, Lumber	8.38
Socony-Vacuum Oil Co., gas and oil	9.15
Thayers Filling Station, gas and oil	4.94
Charles Tillotson, nails	5.60
Collector of Internal Revenue, Tax withheld	8.20

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\$531.45

## *Winter Maintenance*

Adams Garage, Labor on Truck	\$ 80.82
Ralph Blakslee, Labor	2.95
Martin Burt, Labor	13.00
James Bartlett, Labor	1.80
George Bartlett, Labor	1.80
Lewis Boyle, Labor	4.20
Myron Burt, Labor	16.80
Brooks Service Station, Servicing Truck,	
Prestone and Battery	24.10
Arthur Covey, and truck	22.00
Will Cannon, Labor	9.60
E. H. Cushman, Labor and Prestone	12.75
David Elliott, Labor	29.10
Gilman Paper Company, Repairs	3.73
Clarence Harriman, Labor	26.30
Henry Harriman, Labor	3.00
O. E. James, Repairs	5.80
Lester Johnson, Labor and Prestone	15.90
Lester Johnson Jr., Labor	9.60
Parker Garage, Repairs	7.45
Socony-Vacuum Oil Co., Fuel Oil	104.19
Arthur Sterling, Labor	3.60
H. W. Silsby, Prestone	7.95
John Tann & Sons, Axle and rear end for Truck	299.67
R. D. Hall, Repairs	4.25
Hedge & Mattheis, Blades	10.10
Walter Matthew, Labor and grease	11.80

## ANNUAL REPORT

Thayers Filling Station, Labor and repairs	24.54
Theophile Pilotte, Labor	16.10
Theoplis Pilotte, Labor	12.00
Kenneth Ramsdell, Prestone and mileage	5.60
George Ramsdell, Labor	84.30
Wilber Towns, Labor	2.40
Albert Wood, Labor	9.00
Frank Whiting, Labor	10.50
Amos Whitcomb, Labor	402.08
Glen Wright, Labor	11.90
E. E. Whitcomb, Labor	33.00
H. B. Wallace, Labor	9.00
Heman Wells, Labor	10.80
Richard Stevens, Labor	17.60
Collector of Internal Revenue, Withholding Tax	7.60
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	\$1405.48

### *Summer Maintenance*

#### Frederick Pilotte, Road Agent, District No. 1

Kenneth Aldrich, Labor	\$ 9.00
Ralph Blakslee, Labor	18.50
Charles Blakslee, Labor	7.80
Robert Bresenhan, Labor	3.00
Alphonse Bisson, Labor	25.00
Frank Cormier and Truck	47.60
T. H. Cushman, Labor	30.00
Donald Fearon, Labor	13.20
Archie Frechette, Labor	6.00
A. P. Fournier, Gravel	9.75
Bernard Germain, Labor	11.40
Frederick Pilotte, Labor	55.60
Adelard Pilotte, Labor	57.50
Leo Richards, Labor	9.00
George Ramsdell, Labor	63.30
Central Oil Company, Oil	24.80



# TOWN OF DALTON

Richard Stevens, Labor	12.00
Maurice Pilotte, Labor	25.00
John Tillotson, Labor	5.40
Harold Placy and truck	42.50
Thos. F. Smith, gravel	4.50
Socony-Vacuum Oil Company, fuel oil	49.65
New England Metal Culvert Co.	47.82
Walter Matthew, Labor	129.90
Frank Whiting, Labor	11.40
H. B. Wallace, Labor	7.50
Amos J. Whitcomb, Labor	19.20
Roger Whitcomb, Labor	4.80
George Walters, Labor	10.50
Glen Wright, Labor	4.76
Earl Wells, Labor	38.20
Lester Johnson, Labor	45.50
Clement Johnson, Labor	18.40
Lester Johnson Jr., Labor	40.10
Gordon Verge, Labor	10.20
Harry Young, Labor	15.30
Collector of Internal Revenue, With- holding Tax	31.50

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\$965.58

## *Summer Maintenance*

Walter Matthew, Road Agent, District 2

Arthur Covey and Truck	\$ 154.80
Sam Bacon, Labor	5.40
James Bartlett, Labor	4.20
E. H. Cushman, Labor	7.60
Alfred Colbeth, Labor	10.20
Central Oil Co., oil	24.80
New England Metal Culvert Co.	47.83
Alphonse Bisson, Labor	5.40
Raymond Benoit, Labor	7.80
Bernard Germain, Labor	8.40
Harold Mooney	39.20

## ANNUAL REPORT

Socony-Vacuum Oil Co., fuel oil	41.70
Adelard Pilotte, Labor	6.30
Reginald Stevens, Road Plank	82.12
Thos. F. Smith, Gravel	4.00
Walter Matthew, Labor	124.60
Wilber Towns, Labor	21.80
George Ramsdell, Labor	39.30
Clement Johnson, Labor	30.00
Lester Johnson Jr., Labor	109.70
Lester Johnson, Labor	53.90
Heman Wells, Labor	60.75
Frank Whiting, Labor	8.40
Roger Whitcomb, Labor	4.20
Amos J. Whitcomb, Labor	19.80
Sumner Wells, Labor and Plank	10.00
H. B. Wallace, Labor	13.10
James Wells, Labor	7.20
Earl Wells, Labor	57.90
Maurice Pilotte, Labor	5.40
Glen Wright, Labor	5.60
Collector of Internal Revenue, With- holding Tax	9.70
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	\$1031.10

### *Expense of Outside Work with Truck and Grader*

George Ramsdell, driving truck and grader	\$ 82.90
Walter Matthew, driving truck and grader	27.50
Glen Wright, driving truck	17.50
Socony-Vacuum Oil Co., Gas and Oil	12.04
Thayers Filling Station, Oil	1.40
R. D. Hall, Repairs and Greasing	27.40
Hedge & Mattheis, Blades and Repairs	19.45
Heman Wells, Labor	2.45
E. H. Cushman, Labor	4.50

# TOWN OF DALTON

Collector of Internal Revenue, Tax  
Withheld

1.00

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\$195.79

## *Tax Book of 1943*

Frederick Bernard	\$ 2.00
Annette Bernard	2.00
Myron Burt	35.00
William Cyr	25.00
C. C. King	18.90
Andrew Leclair	2.00
Almeda Leclair	2.00
Frank Pilotte	2.00
Elmer Plant	33.12
Nancy Sargent	7.40
Wilber Towns	2.00
Milton Towns	2.00
Alfred Wright	3.10

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\$136.52

## *Tax Book of 1944*

William Ayers	\$ 5.00
Myron Burt	43.75
Leo and Rosario Dupont	57.85
Thelma Dupont	5.00
Milton Towns	5.00
Charles Towns	6.13
Merle Walters	8.75
Alfred Wright	44.72
Mable Wright	5.00
Ray Holmes	5.00
Altheda Holmes	5.00

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\$191.20

## *Tax Book of 1945*

Thelma Dupont	\$ 5.00
Altheda Holmes	5.00

# ANNUAL REPORT

Ray Holmes	5.00
David Kent	5.00
Charles Pilotte	5.00
Bertha Pilotte	5.00
Lillian Pilotte	5.00
Joseph Rancour	5.00
Raymond Benoit	28.80
Rosario and Leo Dupont	45.00
John Dupont	23.40
Charles Towns	9.00
Merle Walters	9.00
	<hr/>
	\$155.20

## *Tax Book of 1946*

Theresa Belonger	\$ 2.00
Blanch Burt	2.00
Mrs. Charles Cheeney	2.00
Thelma Dupont	2.00
Mildred Dupont	2.00
Alfred Landry	2.00
Joseph Rancour	2.00
Con Swinyer	2.00
Grace Swinyer	38.00
Myron Burt	33.45
Dupont Bros.	24.35
John Dupont	21.43
Donnelly	4.96
Alfred Fountain	4.96
Roy Leach	13.43
Jesse Magoon Est.	19.60
Raymond Rooney	37.00
J. B. Simonds	40.85
William Stfnech	33.30
Charles Towns	15.32
F. E. Tillotson	181.27
Jackie Tillotson	12.58
Arthur Trahan	146.15

# TOWN OF DALTON

Roger and Oriel Hampson	12.95
Edwin G. Hatch	1.85
Mrs. R. E. Nourse	18.50
Paid Since Settlement	953.42

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\$1629.41

## *Tax Sale of 1940*

Gard Stevens, Lots 8 and 9, Range 10	\$40.40
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## *Tax Sale of 1941*

Gard Stevens, Lots 8 and 9, Range 10	\$38.98
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## *Tax Sale of 1942*

Felix Frechette, Britton and Robarge Farm	\$ 94.50
F. E. Tillotson, Presby and Weare Farm	5.60
F. E. Tillotson, Homestead, Mountain Pasture, Ruggles and Whyte Farm and and Ford place	102.19

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\$202.29

## *Tax Sale of 1943*

Felix Frechette, Britton and Robarge Farm	\$ 95.67
Roscoe Stevens, Marden Elliott and Atkins Lots	86.70
Gard Stevens, Lots 8 and 9, Range 10	43.91

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\$226.28

## *Tax Sale of 1944*

Felix Frechette, Britton and Robarge Farm	\$ 70.34
F. E. Tillotson, Homestead and Doolan Farm	78.77
F. T. Tillotson, Presby and Weare Farm	52.05

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\$201.16

## *Tax Sale of 1945*

Ralph Donnelly, Emma Rix Place	\$17.54
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ANNUAL REPORT

ANNUAL REPORT OF THE OFFICERS  
OF THE  
DALTON SCHOOL DISTRICT  
FOR THE  
FISCAL YEAR  
JULY 1, 1945 TO JUNE 30, 1946

TOWN OF DALTON

## School District

---

Report of School District Officers for the School Year July 1, 1945 to June 30, 1946; Budget and Estimated Receipts for the School Year 1946-47; Recommendations for the School Year 1947-48.

*School Board*

William Boyle	Term Expires 1949
Mrs. Claribel C. Blakslee	Term Expires 1947
Robert A. Bresnahan	Term Expires 1948

*Superintendent of Schools*  
HARLAN E. ATHERTON

*Moderator*  
E. E. WHITCOMB

*Treasurer*  
W. O. EMERSON

*Clerk*  
MRS. ELIZABETH SMITH

*Truant Officer*  
ROBERT A. BRESNAHAN

*Auditor*  
MRS. EDITH B. SWITSER

*Census Enumerator*  
MRS. CLARIBEL C. BLAKSLEE

*Supervisory Union Clerk*  
MRS. MARION C. HOWLAND



## ANNUAL REPORT

### REPORT OF BOARD OF EDUCATION

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*To the Citizens of Dalton:*

We herewith submit the annual school report. The report includes a detailed statement of expenditures and receipts for the school year closing last June, estimates of expenditures and income for the present year and for the next school year, and a written report by the superintendent. We recommend that the school district raise the sum of \$10,000.00 for the school year beginning next July.

WILLIAM BOYLE,  
CLARIBEL C. BLAKSLEE,  
ROBERT A. BRESNAHAN,

*School Board of Dalton.*

TOWN OF DALTON

SCHOOL WARRANT

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STATE OF NEW HAMPSHIRE

*To the Inhabitants of the Town School District in  
the Town of Dalton, qualified to vote in dis-  
trict affairs:*

You are hereby notified to meet in the school building in said Dalton on the tenth day of March, 1947, at 8:00 o'clock in the evening to act upon the following subjects:

1. To choose a Moderator for the ensuing year.
2. To choose a Clerk for the ensuing year
3. To choose a member of the School Board for the ensuing three years.
4. To choose a Treasurer for the ensuing year.
5. To choose Agents, Auditors, Committees in relation to any subject embraced in this warrant.
6. To see if the District will vote to make any alterations in the report of the School Board recommending the amount of money required for the support of schools and the payment of statutory obligations.
7. To transact any further business that may legally come before said meeting.

Given under our hands at said Dalton this first day of February, 1947.

WILLIAM BOYLE,  
CLARIBEL C. BLAKSLEE,  
ROBERT A. BRESNAHAN,

*School Board of Dalton.*

# ANNUAL REPORT

## BUDGETS AND ESTIMATED RECEIPTS

	1946-47	1947-48
1. District Officers	\$ 104.00	\$ 104.00
2. Superintendent's salary	300.00	350.00
3. Truant officer and census	20.00	20.00
4. Administration	150.00	200.00
5. Teachers' salaries	4500.00	6000.00
6. Text books	200.00	250.00
7. Scholars' supplies	150.00	250.00
8. Flags	10.00	10.00
9. Other expenses of instruct.	30.00	30.00
10. Janitor service	300.00	350.00
11. Fuel	350.00	400.00
12. Water, light, janitor sup.	60.00	150.00
13. Minor repairs	150.00	200.00
14. Health supervision	250.00	350.00
15. Transportation	3150.00	3500.00
16. High school tuition	1800.00	2000.00
17. Elementary tuition	650.00	700.00
18. Other special activities	30.00	20.00
19. Per capita tax	246.00	236.00
20. Ins. and other fixed charges		
23. New equipment	100.00	100.00

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\$12550.00    \$15220.00

### *Estimated Receipts*

	1946-47	1947-48
State Aid	\$ 4500.00	\$ 4500.00
Dog licenses	50.00	50.00
Balance July 1	1000.00	700.00
	<hr/>	<hr/>
	\$ 5550.00	\$ 5250.00
Appropriation	\$ 7000.00	\$10000.00

TOWN OF DALTON

TREASURER'S REPORT

The regular audited report of the fiscal year as required by law, July 1, 1945 to June 30, 1946.

*Receipts*

Cash on hand, July 1, 1945	\$ 1,238.84
State Aid	4,631.33
Appropriation 1945	7,000.00
Dog licenses	78.93
Elementary school tuition	90.00
Other receipts	102.52
<hr/>	
Grand Total	\$13,141.62

PAYMENTS

*Administration:*

Salaries of district officers	\$ 96.00
Superintendent's excess salary	274.29
Truant officer and school Census	20.00
Expenses of administration	23.25

*Instruction:*

Principals' and teachers' salaries	3,893.83
Text books	149.86
Scholars' supplies	222.02
Other expenses of instruction	3.46

*Operation and Maintenance of School Plant:*

Janitor service	330.00
Fuel	303.07
Water, light, janitor's supplies	102.08
Minor repairs and expenses	120.62

*Auxiliary Agencies and Special Activities:*

Medical inspection and health	252.91
Transportation of pupils	3,140.50
High school and academy tuition	1,747.74
Elementary school tuition	150.00
Other special activities	6.00

## ANNUAL REPORT

### *Fixed Charges:*

Tax for state wide supervision	262.00
Insurance and other fixed charges	89.55

### *Outlay for Construction and Equipment:*

New equipment	101.82
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Total payments for all purposes	\$11,289.00
Total cash on hand at end of year, June 30, 1946	1,852.62

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Grand Total	\$13,141.62
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## AUDITOR'S REPORT

This is to certify that I have examined the books and other financial records of the School Board of Dalton, of which this is a true summary for the fiscal year ending June 30, 1946, and find them correctly cast and properly vouched.

(Signed) EDITH B. SWITSER,  
*Auditor.*

## SUPERINTENDENT'S REPORT

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*To the School Board and Citizens of Dalton:*

It is with pleasure that I submit my annual report relative to your schools.

Mr. Lawrence F. Hoik of Bethlehem was added to the regular staff this year, replacing Miss Mabel Harris who taught the latter part of 1945-1946 on a temporary basis. We are very fortunate to be able to secure a man with the ability and fine character which Mr. Hoik possesses.

Mrs. Deveda Cushing of Littleton consented to teach music one afternoon a week. This has added much to the program of the school. Both pupils and teachers have found the music sessions pleasant and profitable.

## TOWN OF DALTON

The enrollment last year as will be seen in the table at the end of this report was 86. This year 92 have registered as compared with 82 at the corresponding time a year ago. The number of elementary pupils attending in Whitefield this year is 14 and should be about the same next year. Four of our high school tuition pupils are expected to graduate, with a possible six to enter next year. This increased cost plus a planned increase in tuition charges in Lancaster and Whitefield makes it necessary to increase the tuition item in the budget for 1947-1948.

The improvements made in the building and purchase of equipment this past year have been necessary and desirable. In addition to some minor repairs, the interior of the building was painted. Playground equipment which is just being delivered in time for spring use will find a real need.

The School nurse reports as follows regarding her work last year:

Number of pupils examined	74
Number with defective vision	9
Number of vision defects corrected	9
Number with defective teeth	18
Number of dental defects corrected	28
Number of diseased tonsils	11
Number of tonsil defects corrected	7
Number of adenoid defects	11
Number of adenoid defects corrected	7
Pupils receiving diphtheria inoculations	14

School is going well this year. There is a fine spirit of cooperation among the teachers, and a growing improvement in pupil attitude. The work of pupils and teachers in attempting to raise a fund for a needed movie projector should be en-



## ANNUAL REPORT

couraged, admired, and supported. Dalton people can take honest pride in their school this year.

Developments during the past year have made sound financial planning very difficult. Prices which were high a year ago, have increased still more. Everything from office supplies, paper, and textbooks, to coal, floor wax and soap has increased steadily in cost. Arithmetic paper, for instance, has nearly doubled in price.

By far the most serious problem facing school organization today is that of securing capable, trained teachers. Turnover in the teaching profession has been devastating since 1940, as thousands of teachers have quit the profession entirely, while many others continuing in the profession moved to metropolitan positions with advantages in salary, tenure, location, or living conditions.

Replacements for these teachers are not being trained. In the elementary field in our own state the State Board of Education estimates that we lose some 200 teachers each year. In the freshman classes at Plymouth and Keene Teachers Colleges there are only 45 students preparing for elementary teaching. Much the same situation exists in the high school field. When the present supply of teachers turns over we will have grave difficulty finding replacements.

We may well feel fortunate that we have been able to secure the good teachers we have in our school. However, in the past few years when vacancies have occurred, it has been increasingly difficult to fill them with capable and qualified teachers. A decided trend upward in teacher salaries is apparent in practically all localities. If we are to have good teachers for our children we must be able to offer salaries attractive enough to



## TOWN OF DALTON

compete advantageously, with other places. With the supply of teachers limited, the districts that pay best will in the long run secure and keep the best teachers.

All public cooperation during the past year has been greatly appreciated.

Respectfully submitted,

HARLAN E. ATHERTON,

*Superintendent.*

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### STATISTICS FOR THE SCHOOL YEAR 1945-1946

	Total Enrollment	Average Membership	Average Attendance	Percent of Attendance
Grades 6-8	24	20.52	17.94	87.45
Grades 3-5	30	26.36	24.55	93.11
Grades 1-2	32	28.45	25.96	91.21
	<hr/>	<hr/>	<hr/>	<hr/>
Totals	86	75.33	68.45	90.59

ANNUAL REPORT

REPORT  
of an audit and examination  
of the accounts of the  
TOWN OF DALTON  
made by  
The Division of Municipal Accounting  
State Tax Commission  
June 17-28, 1946

TOWN OF DALTON

DIVISION OF  
MUNICIPAL ACCOUNTING  
STATE TAX COMMISSION

Concord, New Hampshire

August 23, 1946.

Board of Selectmen  
Dalton, New Hampshire  
Gentlemen:

In accordance with the vote of the town an audit and examination of the accounts of the Town of Dalton has been made by this Division. This audit covered the fiscal year ended December 31, 1945. Exhibits and Schedules as hereafter listed are included as part of the report which is submitted herewith. The report is made up in two sections as follows:

Section I—Fiscal Year Ended December 31, 1945

Section II—Statistical Tables Covering Ten Year Period.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk and Trustees of Trust Funds.

FINANCIAL STATEMENTS

*Revised Balance Sheets*—December 31, 1944 -- December 31, 1945: (Exh. I)

Revised Balance Sheets as of December 31, 1944 and December 31, 1945, are presented in Exhibit I. As indicated therein the Net Debt increased by \$5,463.40 during the year. The factors

## ANNUAL REPORT

influencing this change in financial condition may be summarized as follows:

Net Debt—December 31, 1945	\$7,257.11
Net Debt—December 31, 1944	1,793.71

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<i>Increase in Net Debt</i>	\$5,463.40
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### *Analysis of Change in Net Debt*

#### *Increases*

Long Term Notes Issued	\$8,000.00
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#### *Decreases*

Net Budget Surplus	\$ 535.93
Long Term Notes Paid	2,000.00
Other Items	.67
	<hr/> 2,536.60

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<i>Net Increase</i>	5,463.40
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*Comparative Statements of Appropriations and Expenditures—Estimated and Actual Revenues:*  
(Exhibits III & IV)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1945, are presented in Exhibits III and IV. As indicated by the budget summary a net unexpended balance of appropriations of \$199.74, plus an excess of actual over estimated revenues of \$336.19, resulted in a net budget surplus of \$535.93.

*Summary of Receipts and Expenditures:*  
(Schedule A)

A summary of receipts and expenditures for the fiscal year ended December 31, 1945, made up in accordance with the uniform classification of accounts is included in Schedule A.

### AUDIT PROCEDURE

The accounts and records of all town officials

## TOWN OF DALTON

charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified.

### ADJUSTMENT AND RECONCILIATION OF TREASURER'S BALANCE (Schedule B)

At the close of the fiscal year, December 31, 1944, and Treasurer's Cash Book balance of \$2,232.62, indicated an amount of \$19.02 in excess of the reconciled bank balance of \$2,213.60. Although our audit was limited in scope to the fiscal year of 1945, a verification of the records for the fiscal years 1943 and 1944 was made to determine the accuracy of the opening and closing balances for those periods. It was determined that the net difference of \$19.02 represented incorrect additions of recorded payments and receipts. For example, it was noted that marginal notations of "Bank Charges" in the Treasurer's Cash Book had not been included in total payments for the fiscal year 1944.

In order to adjust the net difference of \$19.02 without disturbing the closed accounts for the fiscal years 1943 and 1944, it is suggested that the Selectmen and Treasurer make the "adjusting entry" as described in Schedule B. The Treasurer's opening balance on January 1, 1946, as recorded in the Cash Book, should be left unchanged. Then if all receipts and expenditures, from that date to the time when the "adjusting entry" of \$19.02 is made, have been properly recorded, the Treasurer's Cash Book balance should henceforth be in agreement with the bank balance.

## ANNUAL REPORT

### TAX ACCOUNTS

Tax warrants for the levies of 1945, 1944 and 1943, and the tax sale account for the levy of 1944 were examined. Summaries indicating the activity in these accounts during the fiscal year ended December 31, 1945, are included in Schedules C, D, E and F, respectively. A detailed list of all unredeemed taxes, as of record, is contained in Schedule G.

### TOWN CLERK

The accounts and records of the Town Clerk were examined and audited. All funds received by the Town Clerk on account of the issuance of motor vehicle permits and dog licenses were properly accounted for through remittances to the Treasurer or cash on hand (Schedule H).

### TRUST FUNDS

Savings bank books representing the principal and unexpended income of the trust funds were examined. A summary statement of trust fund principal and income is included in Schedule I.

### OUTSTANDING LONG TERM NOTES

A statement of outstanding indebtedness, as of December 31, 1945, is presented in Schedule J. Annual maturities of principal and interest are indicated therein.

### TOWN OFFICERS' SURETY BONDS

The Surety Bonds of the town treasurer, town clerk and tax collector were examined and found to be correct in form and sufficient in amount.

### GENERAL COMMENTS

During the course of the audit suggestions and recommendations were made to the town officials which when adopted will, we believe, result



## TOWN OF DALTON

in improved accounting and financial procedures which have a direct bearing upon the general financial condition of the town. Briefly stated these were as follows:

### (1) *Uncollected Taxes:*

In Exhibit V, the uncollected taxes as of December 31, 1945, which are still carried as open items on the town books, are indicated by years of tax levies. It is noted that these go back as far as the levy of 1926. It is our feeling that an uncollected tax more than five years old is a very doubtful asset and that including such items in the town balance sheet only tends to create a false picture of the actual financial condition of the town. It is therefore recommended that the lists be carefully gone over by the Selectmen and Tax Collector and abatements made for all taxes on the warrants prior to 1942, unless there is some reason to believe that any items included therein may be collectible. This, of course, applies only to "uncollected" taxes as "unredeemed" taxes are protected by lien.

### (2) *Tax Sales:*

A proper accounting for tax sales and redemptions should be made by the Tax Collector in the book which is prescribed for this purpose and which is designated as the "Record of Tax Sales Book." After the tax sale each tax sold should be entered separately therein, indicating the taxpayer's name, description of the property, amount of tax, interest to date of sale, costs and fees incident to advertising and sale, and total amount. Redemptions from sales should likewise be entered, indicating name of taxpayer or other party making redemption, interest and costs subsequent to tax sale and date on which redemption is made.



## ANNUAL REPORT

All redemptions should be posted in this book rather than the Warrant Book as has been the practise.

If this record is properly kept and remittances to the Treasurer on account of "redemptions" are earmarked as such, existing confusion between "tax warrant" accounts and "tax sale" accounts will be eliminated.

Immediately following the tax sale the Collector should be given two town order-checks. The first check, for the amount of taxes sold plus interest thereon to date of sale, is endorsed payable to the Treasurer and remitted as "taxes and interest collected." The account of each taxpayer whose property was sold should then be properly credited in the Warrant Book for the amount of the tax and the amount of interest to date of sale.

The second check is for the amount of costs and fees incident to the sale to which the Collector is by law entitled, together with any advances made by him in connection therewith. This check should be retained by the Collector to reimburse him for any advances made and for his statutory costs and fees.

Both checks should be charged to the account "Taxes bought by Town."

Taxes paid between the date of advertising and the date of sale should be credited to the Tax Warrant and remitted as "taxes and interest collected" rather than "tax sales redeemed."

### (3) *Tax Warrant:*

In the Tax Warrant the Collector should enter separately in each case the "amount of tax collected", "interest collected" (if any) with the "total amount collected" extended.

### (4) *Abatements:*

Individual abatement slips should be given the

## TOWN OF DALTON

Collector by the Selectmen in order that he may have the proper authority to allow abatements. These are made on standard forms in duplicate, one copy being retained by the Selectmen. Upon receipt of this authorization the Collector should make an entry for the abatement in the proper column in his Warrant Book.

### (5) *Town Treasurer:*

At the close of each month the Town Treasurer should make a reconciliation between the cash book balance and bank balance, indicating outstanding checks on the reverse side of the bank statement. Any existing difference would thereby be detected and corrected immediately.

### (6) *Selectmen:*

The use of the "Class A" Selectmen's Receipts and Payments Book is recommended. This will permit the classification of all expenditures under the proper accounts which is not possible in the abbreviated "Class B" book now in use.

It is also very essential that the Tax Collector and Town Treasurer use the proper forms which are provided for this purpose when making reports and the Selectmen should require that this be done. The Collector's report accompanying remittances to the Treasurer on account of "taxes collected" should indicate:

- (a) Year of Levy
- (b) Property Taxes
- (c) Poll Taxes (Regular or Special)
- (d) Interest

A separate report should be made for remittances on account of "tax sales redeemed", indicating:

- (a) Sale Price
- (b) Interest Subsequent to Sale

The Town Treasurer's monthly report to the Selectment should show (1) the receipts in detail

## ANNUAL REPORT

during the month, (2) total expenditures during month, and (3) balance at close of month. The present Treasurer is using this form.

### (7) *Deeded Property:*

A proper record should be maintained for each piece of property which the town has acquired by tax collector's deed. An individual card record for this purpose indicates the taxes, interest and costs, on the property from the date of original sale until the time when the deed is taken. Thereafter the taxes which would accrue annually had the property remained in private ownership are added, together with any other costs such as insurance or repairs. In this way the town's total investment in each piece of property acquired by tax deed may be available at any time.

### (8) *Closing Accounts:*

The fiscal year of the town ends on December 31st and the accounts of all town officers should be closed as of this date. As a practical matter, however, it is better for the Treasurer to hold her books open for a few days in order that all funds received by the Tax Collector, Town Clerk or other fiscal agent of the town up to and including December 31st may be included in the Treasurer's receipts for the fiscal year.

When town officials close their individual accounts on different dates the accounting and reporting become confused.

### *Conclusions*

The provisions of Section :1, Chapter 211, of the Laws of 1939, require that this report of a summary of its essential features shall be published in the next annual town report. This letter of transmittal should be included in its entirety but the inclusion of Exhibits and Schedules is optional.

TOWN OF DALTON

We extend our thanks to the officials of the Town of Dalton for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER,  
*Director.*

DIVISION OF MUNICIPAL  
ACCOUNTING  
STATE TAX COMMISSION

Alan R. Matthews, *Auditor*  
Norman P. Schauer, *Accountant*

ANNUAL REPORT

Division of Municipal Accounting  
STATE TAX COMMISSION

Concord. New Hampshire

August 23, 1946

*CERTIFICATE OF AUDIT*

This is to certify that we have audited the accounts and records of the Town of Dalton for the fiscal year ended December 31, 1945, and, subject to exceptions as noted in the report, found them to be in order. In our opinion the Exhibits included herewith reflect the true financial condition of the town, together with the results of operations for the fiscal year ended December 31, 1945.

Respectfully submitted,

HAROLD G. FOWLER,  
*Director*

DIVISION OF MUNICIPAL  
ACCOUNTING  
STATE TAX COMMISSION

Alan R. Matthews, *Auditor*  
Norman P. Schauer. *Accountant*

## HELP YOUR FOREST FIRE WARDEN PREVENT FIRES - IT PAYS !

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Prevention is one of the most important phases of all fire effort. This is particularly true of forest fire control work. Preventing forest fires preserves valuable forest growth and other property, conserves man power and permits their use in productive channels, saves taxpayers' money and conserves fire fighting equipment.

The prevention of forest fires is the most important and difficult part of the work of your forest fire warden who heads a local organization set up primarily for the security of your community's forest property. Appointed by the State Forester, upon recommendation of the Selectmen, he is charged by law with the responsibility of local administration of forest fire laws, fire prevention and suppression. In his work he is aided by deputy forest fire wardens who, in emergency, may assume his power and authority. The warden is guided in his work by instructions received from the State Forester and by the District Fire Chief who represents the State Forester.

The importance and value of the work of the forest fire warden and his deputies is, perhaps, best appreciated during hazardous periods when fire danger is greatest. The public, however, looks to him at all times for speedy and economical suppression of going fires.

To properly fulfill his mission, the warden



## ANNUAL REPORT

needs the generous and understanding cooperation of the public at large. He attempts to secure this cooperation by the posting of caution notices, news items and by word of mouth, always carefully explaining the necessity of restrictions imposed. In the matter of giving cooperation, however, the public often fails. The record shows that an average of 7,300 acres of woodland are burned over by forest fires in New Hampshire each year. Analysis of fire causes reveal the fact that more than 98 percent of all forest fires are, consistently, the result of human carelessness and are preventable.

The careless smoker fails to properly extinguish his cigar, cigarette or pipe ashes or thoughtlessly throws them from the car window; the debris burner fails or refuses to consult the warden, as the law requires when the ground is not covered with snow, before attempting to burn; campers fail to properly extinguish their fires or frequently build fires when conditions are unfavorable.

The elimination of human causes from the forest fire problem is the answer. This is not as difficult of accomplishment as it might appear at first glance. Let each one who reads this—

1. Use ordinary common sense with fire in and near woodland.
2. Comply with requirements on the use of fire in and near woodland and when the ground is not covered with snow, secure written permission to burn from the forest fire warden.
3. Be careful when smoking in or near woodlands. Don't throw lighted material from moving vehicles.
4. Cooperate with and assist the warden and urge others to do so.
5. **HELP YOUR FOREST FIRE WARDEN**



TOWN OF DALTON

PREVENT FIRES—his efforts are only as effective as is the cooperation you give him!

W. S. CODMAN,  
*District Fire Chief.*

1946 Fire Record: Number of fires, 2; Acreage burned, 3; Number fire permits issued, 11.

ANNUAL REPORT

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## VITAL STATISTICS

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# **Marriages Registered in the Town of Dalton, N. H., for the Year Ending December 31, 1946.**

<i>Date and Place of Marriage</i>	<i>Name and Surname of Groom and Bride</i>	<i>Residence at Time of Marriage</i>	<i>Age of Each</i>	<i>Place of Birth of Each</i>	<i>Name, Residence and Station of Person by Whom Married</i>
March 30 Dalton	Bradford C. Simonds Effie M. Remington	Dalton Dalton	39 32	Dalton Greene, R. I.	Wm. O. Emerson J. of P. Dalton
April 13 Dalton	Everett C. McMann Arlene J. Smith	Stratford Dalton	22 25	Stratford Dalton	Rev. Warren P. Waldo Lunenburg, Vt.
May 14 Groveton	Edward R. Frechette Doris L. Canfield	Dalton Lancaster	22 21	Dummer Guildhall, Vt.	Rev. Edward M. Fuller Northumberland
June 1 Dalton	William Boyle Beryl Smith	Dalton Dalton	30 30	Dalton Dalton	Rev. Warren P. Waldo Lunenburg, Vt.
June 22 Dalton	Oliver G. Cole, Jr. Pauline Tillotson	Plymouth Dalton	22 20	Laconia Dalton	Rev. Luther J. Pollard Plymouth
Sept. 14 Lancaster	Clifford T. Pilotte Gertrude A. Wells	Dalton Dalton	33 23	Whitefield Troy, N. Y.	Rev. G. B. VanBuskirk Lancaster
Oct. 19 Whitefield	Gordon D. Nichols Shirley A. Smith	EastConcordVt. Dalton	25 20	Concord, Vt. Dalton	Rev. Joseph Burnett Whitefield
Nov. 3 Dalton	Reginald G. Morey Dorothy M. Fenoff	Gorham Dalton	26 16	So. Paris, Me. Barnet, Vt.	Rev. Warren P. Waldo Lunenburg, Vt.
Dec. 8 Whitefield	Adelard J. Pilotte Mary E. Chase	Dalton Whitefield	24 25	Dalton Syracuse, N. Y.	Rev. John E. Hathaway Whitefield

# Births Registered in the Town of Dalton N. H., for the Year Ending December 31, 1946.

<i>Date of Birth and Name of Child if any</i>	<i>Name of Father</i>	<i>Maiden Name of Mother</i>	<i>Birthplace of Father</i>	<i>Birthplace of Mother</i>
Jan. 5 Philena Ida	Walter Smith	Theda Brown	St. Marys, Pa.	Lyndon Center, Vt.
Feb. 22 Mary Bernadette	Felix Fechette	Mary Moreau	Canada	Canada
Mar. 16 Jane Louise	Roy B. Leach	Marlorie LaBounty	Lunenburg, Vt.	Barton, Vt.
Apr. 19 David Raymond	Raymond Whitcomb	Hortense Ingalls	Dalton	Lancaster
Apr. 23 Clifford James	Edward Whiting	Alice Plummer	Dalton	Lyndonville, Vt.
May 9 Thaddeus Nathan	John Thresher	Doris A. Pilotte	Peacham, Vt.	Dalton
June 10 Kenneth Norman	William Westover	Alfreda Wright	Canada	Fairfax, Vt.
June 17 Bradford Simonds	Bradford Simonds	Effie Remington	Dalton	Greene, R. I.
July 10 Dennis James	James A. Fernald	Barbara Morse	Rochester, N. H.	Lancaster
Sept. 26 Andrew	Carlton Altomuro	Rita Grimard	Yonkers, N. Y.	Cascade
Nov. 11 Eric George	Ralph Rodger	Mildred Morse	Hardwick, Vt.	Cabot, Vt.
Nov. 23 Clayton John	Clayton Edney	Edith Wood	St. Johnsbury, Vt.	Lunenburg, Vt.
Dec. 6 Stanley Lloyd	Sherman Isham	Gloria Lord	Dalton	Littleton

# Deaths Registered in the Town of Dalton N. H., for the Year Ending December 31, 1946.

<i>Date of Death</i>	<i>Name and Surname of Deceased</i>	<i>Age in Years, Months and Days and Place of Birth</i>	<i>Name of Father</i>	<i>Maiden Name of Mother</i>
Jan. 25	Robert Grant Holden	27  1  4  Lancaster	Horace Holden	Annie Freman
Mar. 9	Joseph J. Desrochers	44  7  1  Canada	Joseph Desrocher	Mary Courture
Oct. 6	Will J. Bacon	73  1  26  Dalton	George A. Bacon	Marie Aldrich
Dec. 5	Mary Jane Harriman	80  6  11  Dalton	Frederick Miller	Lucy Beard
Dec. 13	George C. Elliott	72  5  25  Whitesfield	William Elliott	Amelia Brown
Dec. 22	Oscar J. Smith	77  8  14  Dalton	Charles F. Smith	Celinda Fiske

W. O. EMERSON, Town Clerk.











